

House Bill 1288 (AS PASSED HOUSE AND SENATE)

By: Representatives Glanton of the 76<sup>th</sup>, Baker of the 78<sup>th</sup>, Dodson of the 75<sup>th</sup>, and Jordan of the 77<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To authorize the governing authority of the City of Jonesboro to levy an excise tax pursuant  
2 to subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide procedures,  
3 conditions, and limitations; to provide for related matters; to repeal conflicting laws; and for  
4 other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Pursuant to the authority of subsection (b) of Code Section 48-13-51 of the O.C.G.A., the  
8 governing authority of the City of Jonesboro is authorized to levy an excise tax pursuant to  
9 said subsection at a rate not to exceed 8 percent of the charge for the furnishing for value to  
10 the public of any room or rooms, lodgings, or accommodations furnished by any person or  
11 legal entity licensed by, or required to pay business or occupation taxes to, the municipality  
12 for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other  
13 place in which rooms, lodgings, or accommodations are regularly or periodically furnished  
14 for value.

15 **SECTION 2.**

16 The enactment of this Act is subsequent to the adoption of Resolution 2010-002 of the  
17 governing authority of the City of Jonesboro which specifies the subsequent tax rate,  
18 identifies the projects or tourism product development purposes, and specifies the allocation  
19 of proceeds.

20 **SECTION 3.**

21 In accordance with the terms of Resolution 2010-002:

22 (1) In each fiscal year during which a tax is collected under paragraph (2) of  
23 subsection (b) of Code Section 48-13-51 of the O.C.G.A., an amount equal to not less  
24 than 50 percent of the total amount of taxes collected that exceed the amount of taxes that

25 would be collected at the rate of 5 percent shall be expended for promoting tourism,  
26 conventions, and trade shows by the destination marketing organization designated by the  
27 City of Jonesboro; and

28 (2) The remaining amount of taxes collected that exceed the amount of taxes that would  
29 be collected at the rate of 5 percent which are not otherwise expended under  
30 paragraph (1) of this section shall be expended on the 1867 Jonesboro Train Depot and  
31 the 1839 Stately Oaks Plantation for preservation, renovation, and beautification in the  
32 promotion of tourism.

33 **SECTION 4.**

34 All laws and parts of laws in conflict with this Act are repealed.